

GOVERNMENT EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENNIS D. BROOKS,
BARBARA D. BROOKS,
GREENVILLE COUNTY TAX
COLLECTOR,
COACH HILLS HOMEOWNERS
ASSOCIATION, INC., and
SOUTH CAROLINA DEPARTMENT
OF REVENUE,

Defendants.

Case No. 6:17-cv-02010-TMC-JDA

**UNITED STATES' FIRST
REQUESTS TO DENNIS AND
BARBARA BROOKS TO
PRODUCE DOCUMENTS**

[SERVED BUT NOT FILED]

The United States of America, pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure, requests Defendants Dennis D. Brooks and Barbara D. Brooks produce within 30 days of this request each of the responsive documents, papers and other writings or records of any kind which are in their possession, custody or control. You are required to serve, within 30 days of service of these requests, a written response to each of the requests described herein. The documents and records produced shall be organized and labeled to correspond to the request to which they are responsive, and as so organized and labeled, the documents and records shall be produced as they are kept in the usual course of business. Copies of the responsive documents, written responses, and any other responses should be mailed to Michael W. May, Tax Division, U.S. Department of Justice, P.O. Box 14198, Ben Franklin Station, Washington, D.C. 20044, or sent by other means to which the United States might agree.

DEFINITIONS AND INSTRUCTIONS

The definitions, instructions and rules of construction set forth in Rule 34 of the Federal Rules of Civil Procedure are hereby incorporated by reference into, and expressly made a part of, these requests. In addition, the United States supplements those definitions, instructions and rules of construction with the following defined terms:

A. The word “document” means, without limitation, any written, recorded, filmed or graphic matter, whether produced or reproduced on paper, cards, tape, film, electronic mail, facsimile, computer storage device, or any other media, including but not limited to memoranda, notes, minutes, photographs, correspondence, diaries, bookkeeping entries, financial statements, tax returns, checks, check stubs, reports, studies, charts, graphs, statements, handwritten notes, agreements, books, pamphlets, periodicals, appointment calendars, records or recordings of oral conversations, and work papers. This includes originals and all copies which are different in any way from the original, as well as drafts.

B. The term “or” shall be construed either conjunctively or disjunctively to bring within the scope of these interrogatories any information which might otherwise be construed to be outside their scope.

C. The terms “you” and “your” refer to each of Dennis D. Brooks and Barbara D. Brooks, and both of them collectively.

D. The term “Answer” or “your Answer” means your Answer [ECF No. 14], filed September 12, 2017 in the above-captioned civil action.

E. The term “Complaint” means the Complaint [ECF No. 1] filed by the United States in the above-captioned action on July 28, 2017.

F. The term “periods at issue” means the tax years ending December 31 of each of the years 2000, 2005, 2006, 2007, and 2011.

G. The term "Subject Property" means the real property located at 10 Twin Oaks Court, Greenville, South Carolina and described in paragraph 10 of the Complaint.

REQUESTS FOR PRODUCTION

1. Any and all documents pertaining to Dennis D. Brooks' federal income tax liabilities for the periods at issue, including, but not limited to, any tax returns or amended returns, any correspondence between you and the IRS pertaining to any audit, examination, or adjustment of those returns, and any notices of amounts due.

2. Any and all correspondence between you and the IRS pertaining to Dennis D. Brooks' federal income tax liabilities for the periods at issue.

3. Any and all documents that reflect that Dennis D. Brooks filed a return for any of the periods at issue.

4. Any and all documents that pertain to any losses, financial or otherwise, you may have sustained in any of the periods at issue.

5. Any and all documents that pertain to your basis in any stock or other asset sold by you in any of the periods at issue.

6. Any and all documents that pertain to the ownership of the Subject Property.

7. Any and all documents identified in or required to be identified in your Initial Disclosures made pursuant to Federal Rule of Civil Procedure 26(a)(1)(A)(ii) in the above-captioned action.

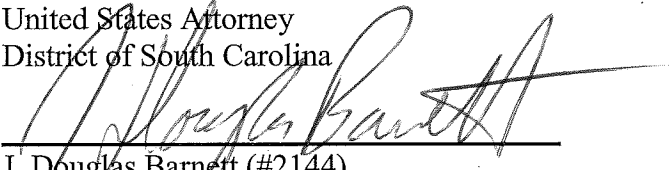
Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

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Trial Attorney, Tax Division
U.S. Department of Justice
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Michael.W.May@usdoj.gov

-and-

BETH DRAKE
United States Attorney
District of South Carolina

By: 
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January 9, 2018

IN THE UNITED STATES DISTRICT COURT FOR THE
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UNITED STATES OF AMERICA,

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DENNIS D. BROOKS,
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SOUTH CAROLINA DEPARTMENT
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Defendants.

Case No. 6:17-cv-02010-TMC-JDA

**CERTIFICATE OF SERVICE OF
UNITED STATES' FIRST
REQUESTS TO DENNIS AND
BARBARA BROOKS TO PRODUCE
DOCUMENTS**

The undersigned hereby certifies that he is an employee in the Office of the United States Attorney for the District of South Carolina and is a person of such age and discretion as to be competent to serve papers, and that on January 9, 2018, he served copies of the following:

**UNITED STATES' FIRST REQUESTS TO DENNIS AND BARBARA BROOKS
TO PRODUCE DOCUMENTS**

by placing said copies in a postpaid envelope addressed to the persons hereinafter named, at the referenced places and addresses, and by depositing said envelope and contents in the United States mail at the Main Post Office, 2601 Assembly Street, Columbia, South Carolina 29201.

Addressee(s):

Dennis Brooks
10 Twin Oaks Court
Greenville, South Carolina 29615

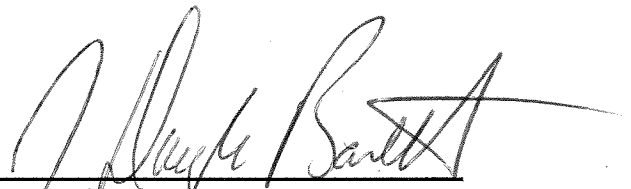
Barbara Brooks
10 Twin Oaks Court
Greenville, South Carolina 29615

The undersigned further certifies that he served PDF copies of the foregoing by causing them to be sent via email to the following people with their consent to that form of service.

Kiera C. Dillon
Counsel for Litigation
South Carolina Department of Revenue
Kiera.Dillon@dor.sc.gov

Jeffrey D. Wile
Assistant County Attorney
Greenville County
jwile@greenvillecounty.org

By:



J. Douglas Barnett
Assistant United States Attorney

January 9, 2018